

OXFORD COUNTY**MAINE REVENUE SERVICES
PROPERTY TAX DIVISION****PROPOSED 2018 STATE VALUATION**

MUNICIPALITY	STATE VALUATION
ANDOVER	\$77,300,000
BETHEL	\$451,900,000
BROWNFIELD	\$186,250,000
BUCKFIELD	\$125,450,000
BYRON	\$35,300,000
CANTON	\$62,750,000
DENMARK	\$278,600,000
DIXFIELD	\$150,400,000
FRYEBURG	\$377,800,000
GILEAD	\$31,250,000
GREENWOOD	\$168,750,000
HANOVER	\$44,550,000
HARTFORD	\$116,450,000
HEBRON	\$87,900,000
HIRAM	\$144,500,000
LINCOLN PLANTATION	\$36,600,000
LOVELL	\$503,300,000
MAGALLOWAY PLANTATION	\$23,000,000
MEXICO	\$104,200,000
NEWRY	\$512,650,000
NORWAY	\$435,700,000
OTISFIELD	\$291,600,000
OXFORD	\$424,700,000
PARIS	\$340,350,000
PERU	\$136,150,000
PORTER	\$121,900,000
ROXBURY	\$169,650,000
RUMFORD	\$518,200,000
STONEHAM	\$75,250,000
STOW	\$46,750,000
SUMNER	\$70,200,000
SWEDEN	\$90,400,000
UPTON	\$28,650,000
WATERFORD	\$234,850,000
WEST PARIS	\$101,050,000
WOODSTOCK	\$213,450,000
TOTAL	\$6,817,750,000

Property Tax Division
REPORT OF ASSESSMENT REVIEW



Municipality	Stoneham		County	Oxford	
	2016	2017	2018		
1. State Valuation	74,200,000	74,350,000	75,250,000		
2. Amount of Change	(300,000)	150,000	900,000		
3. Percent of Change	-0.40%	0.20%	1.21%		
4. Eff. Full Value Rate (line 6d/1)	0.00865	0.00915	0.00926		
5. Local Mill Rate 14-15-16	0.0078	0.00838	0.00856		
6a. Commitment 2014-15-16	637,903	676,366	691,313		
6b. Homestead Reimbursement	3,627	3,729	5,640		
6c. BETE Reimbursement					
6d. Total (6a, 6b & 6c)	641,530	680,095	696,953		
6e. % change from prior year (6d.)	14.37%	6.01%	2.48%		
	2015	2016			
A. Municipal Valuation	80,711,901	80,760,901			
Net Supplements / Abatements	(990)	(5,060)	Amount of Change		Percent of Change
Homestead (Exempt Valuation)	445,000	658,917			
BETE (Exempt Valuation)					
Adjusted Municipal Valuation	81,155,911	81,414,758	258,847		0.32%
B. Sales Information					
Sales Period Used	07/14 - 06/15	07/15 - 06/16	Combined Sales Ratio		104%
State Valuation	2017	2018			
# of Sales	12	16			
# of Appraisals	3				
Residential Study			Percent of Change		
Weighted Average	104%	105%			
Average Ratio	105%	104%	-0.95%		
Assessment Rating	11	17			
Waterfront Study					
Weighted Average					
Average Ratio					
Assessment Rating					
Condominium Study					
Weighted Average					
Average Ratio					
Assessment Rating					
Certified Ratio	100%	100%			

STATE VALUATION ANALYSIS

Municipality	Stoneham		County	Oxford		
Municipal Valuation - 2016	100%	Declared Certified Ratio		2018 State Valuation		
LAND			Ratio	Source		
Electrical Utilities (Trans & Dist.)			812,995	100%	Declaration Value	812,995
Classified Tree Growth	3,230	ac	970,820	100%	State Rates	970,823
Classified Farm Land		ac				
Classified Farm Woodland		ac				
Classified Open Space	250	ac	72,500	100%	Cert Ratio	72,500
Classified Working Waterfront		ac				
Commercial Lots			77,763	100%	Cert Ratio	77,763
Evergreen Valley			367,640	250%	Market Analysis	147,056
Residential Lots			15,077,354	104%	Combined Study	14,497,456
Waterfront & Water Influenced Lots			20,476,305	104%	Combined Study	19,688,754
Condominium Lots			26,262	104%	Combined Study	25,252
Working Forest Roads		ac				
Waste Acres		ac				
# Undeveloped Acres	4,467	ac	3,783,500	847/ Mun Avg	790/ac SR	3,528,860
			41,665,139		TOTAL LAND	39,821,459
BUILDINGS						
	# accts					
Commercial	3		691,214	100%	Cert Ratio	691,214
Evergreen Valley	4		2,398,844	250%	Market Analysis	959,538
Residential			22,519,320	104%	Combined Study	21,653,193
Waterfront & Water Influenced	117		10,804,068	104%	Combined Study	10,388,527
Condominiums			2,602,092	250%	Market Analysis	1,040,837
			39,015,538		TOTAL BUILDINGS	34,733,309
PERSONAL PROPERTY						
	# accts					
Commercial			80,224	100%	Cert Ratio	80,224
Industrial						
Other						
			80,224		TOTAL PERSONAL	80,224
TOTALS			80,760,901			74,634,992
Adjustments (Net Abates/Supp)			(5,060)	104%	Combined Study	(4,865)
Adjustments (Comm., Ind. & Pers.)						
Homestead (Exempt Valuation)			658,917	104%	Combined Study	633,574
BETE (Exempt Valuation)						
ADJUSTED TOTAL			81,414,758			75,263,701
TIF ADJUSTMENTS		TIF Development Program Fund				
NET w/ ADJUSTMENTS & TIF						75,263,701
STATE VALUATION						75,250,000

TIF Development Program Fund

2 Year - COMBINED STUDY									
Weighted Avg. =	105%	=	2,320,767	/	2,213,500				
Average Ratio =	104%	=	12.48	/	12				
Avg. Deviation =	18	=	285	/	16				
Quality Rating =	17	=	18	/	104%				

Quality Rating =				Average Selling Price =					\$138,344	2016		
Item No.	Class	Date of Sale		Book	Page	Map	Lot	Name	Selling Price	Assessed Value	Ratio	Dev.
		Month	Year									
1	R	12	2016	652	74	R07	22	Douglas Pardo	137,500	103,411	0.75	29
2	R	7	2015	635	253	U11	4	Carol Speer	155,000	122,212	0.79	25
3	R	8	2016	648	542	R02	8	Stephen West	75,000	59,197	0.79	25
4	R	4	2015	633	72	U11	10	William Ginder	257,500	208,501	0.81	23
5	R	8	2014	625	994	R02	10	Robert Gries	196,500	165,885	0.84	20
6	R	9	2017	661	625	U03	6	George Weise	142,000	140,898	0.99	5
7	R	12	2014	630	543	U03	7	J & A's Holdings	60,000	60,954	1.02	2
8	W	9	2017	661	502	U08	2	David Fifield	175,000	181,637	1.04	
9	W	1	2015	630	942	U13	3	Benjamin Rich	65,000	68,274	1.05	1
10	W	7	2016	647	355	U10	5	Elisabeth Tyrol	195,000	207,936	1.07	3
11	R	10	2016	650	266	R07	14	Daniel Downs	26,000	28,944	1.11	7
12	R	4	2016	644	501	R04	7	Kristin Higgs	129,000	147,688	1.14	10
13	W	12	2014	630	548	U03	8	Mark Diamond	150,000	194,240	1.29	25
14	W	8	2015	636	919	U10	15	Raymond Stuchbury	180,000	239,642	1.33	29
15	W	5	2015	633	645	U07	15	Maria Ouwinga	120,000	170,497	1.42	38
16	W	2	2016	642	315	U08	15	Thomas Verrill	150,000	220,851	1.47	43

Business Equipment Tax Exemption Audit

Municipality: Stoneham

Date: 06/26/2017

County: Oxford

Municipal Official(s): Michael Hamlin Clerk

Municipal Valuation - 2016

2018 State Valuation

Yes

No

Comment(s)

1. Are application(s) available for inspection?

0 of 0

☐☐

2. Are application(s) signed for/approved by the assessor?

☐☐

3. Do the equipment date(s) of purchase and/or date(s) put in service meet BETE parameters?

☐☐

4. Is the item description sufficient to reasonably determine eligibility under program guidelines?

☐☐

5. Does the property qualify for BETE?

☐☐

6. Are municipal depreciation schedules evident and uniformly employed?

☐☐

7. Is all BETE value incorporated in the tax commitment book, MVR and Tax Rate Calculation Form (including enhanced reimbursement forms when applicable)?

☐☐

8. Is all qualified property adjusted by the municipal assessment ratio?

☐☐

Additional Comments:

Signature: Stephen Lemay

Field Rep.

REPORT OF ASSESSMENT REVIEW

Municipality	Stoneham	County	Oxford
---------------------	-----------------	---------------	---------------

I. Valuation System

A. Land: Tax Maps by	O'Donnell & Associates	Date:	1973
Undeveloped Acreage	\$846/Ac	Undeveloped Lots	\$7,400/Ac
Road Frontage	By Acre	Water Frontage	\$50,485/1Ac
House lots	\$25,850/1Ac	Other	Keewaydin Lake
	Subdivision Lots Additional		
B. Buildings : Revaluation By:	Selectman-2008	Computerized Records	Trio
C. Personal Property:	Assessed? Y/N	Method Used:	RCNLD
	Is Cert Ratio Applied? Y/N		

II. Assessment Records / Condition

Website w/VAL data Y/N	Y	Web Address	stoneham-maine.com
Valuation Book	Three Ring Binder	Tree Growth Forms	On File
Property Record Cards	Manual & Not Updated	Farm Land Forms	
Veteran Exemption Forms	On File	Open Space Forms	On File

III. Supplements and Abatements

Supplements: Number Made		Value Supplemented	
Abatements: Number granted	1	Value Abated	(5,060)
(excluding penalties)			

IV. Statistical Information

Number of Parcels	1,329	Land Area	25,446
Taxable Acres	9,296	Bog/Swamp	141
Population (2010)	236		

V. Assessment Standards

Standards Ratio	109.51%	= (2016 Municipal Valuation /2017 State Valuation)
Assessment Quality: Combined	17	

Comments or Plans for Compliance:

VI. Audit InformationMunicipal Official providing data: Megan Hamlin ClerkDate(s) of Field Audit: 06/26/2017**VII. Office Review**Recommended by: Stephen Lemay
Field RepChecked by: [Signature]Approved by: Mike Rogers 7-11-17

Copies Mailed: (date)

7-19-17 Corrected & emailed 10-26-17